**In the High Court of Punjab and Haryana, Chandigarh.**

**I.T.R.No.176 of 1989**

Date of Decision: 4.4.2007

The Commissioner of Income-tax, Patiala.

…Applicant.

Versus

Rattan Chand Oswal & Sons, Ludhiana.

…Respondent.

**CORAM: HON'BLE MR.JUSTICE M.M.KUMAR**
**HON'BLE MR.JUSTICE RAJESH BINDAL**

Present: Mr.Vivek Sethi, Advocate
for Mr.Sanjiv Bansal, Advocate
for the revenue.

**JUDGMENT**

**M.M.KUMAR, J. (ORAL)**

On 14.2.2007, we have allowed the learned counsel for the revenue some time to produce the record. However, at the resumed hearing today, learned counsel for the revenue has stated that the record is not available.

Accordingly, we return the reference as unanswered.

**(M.M.KUMAR)**
**Judge**

**April 4, 2007**
**dkb**

**(RAJESH BINDAL)**
**Judge**